REGISTERED No. M. 7463.

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. VIII] Trivandrum, Sunday, 31st March 1963 / 10th Chaitra 1885 [No. 70

GOVERNMENT OF KERALA

Law Department

NOTIFICATION

No. 3359-H3/63/Law. *Dated, Trivandrum, the* 31*st March,* 1963/ *Chaitra* 10, 1885.

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the Governor on the 30th day of March, 1963.

By order of the Governor,

P. SANKARAN ELAYATH,

Law Secretary.

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS TRIVANDRUM, 1963.

ACT 21 OF 1963

THE KERALA GENERAL SALES TAX (AMENDMENT) ACT, 1963

An Act to amend the Kerala General Sales Tax Act, 1963.

Preamble.—WHEREAS it is expedient to amend the Kerala General Sales Tax Act, 1963, for the purposes hereinafter appearing;

BE it enacted in the Fourteenth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Kerala General Sales Tax (Amendment) Act, 1963.

(2) It shall come into force on such date as the Government may, by notification in the Gazette, appoint.

2. *Amendment of section* 5.—In section 5 of the Kerala General Sales Tax Act, 1963 (Act 15 of 1963), hereinafter referred to as the principal Act,—

(i) in clause (ii) of sub-section (1), for the words "at the rate of two per cent", the words "at the rate of three per cent" shall be substituted.

(ii) in sub-section (4), for the words "at the rate of two per cent of his taxable turnover" the words "at the rate of three per cent of his taxable turnover" shall be substituted.

3. *Amendment of the First Schedule.*—In the First Schedule to the principal Act,—

(i) for items 8 to 21 (both inclusive), the following items shall be substituted, namely:—

"8	Motor vehicles including chassis of motor vehicles, motor tyres and tubes and spare parts of motor vehicles including batteries, motor cycles and cycle combinations, motor scooters, motorettes and tyres, tubes and spare parts of motor cycles, motor scooters and motorettes	do.	10
9	Refrigerators and air conditioning plants and component parts thereof	do.	10
10	Gramaphones and component parts thereof and records	do.	10
11	Clocks, time-pieces and watches and parts thereof	do.	10
12	Wireless reception instruments and apparatus, radios and radio gramaphones, electrical valves, accumulators, amplifiers and loudspeakers and spare parts and accessories thereof	do.	10

13	Sound transmitting equipments including telephones and loudspeakers and spare parts thereof	do.	10
14	Cinematographic equipments including cameras, projectors and sound recording and reproducing equipments, lenses, films and parts and accessories required for use therewith	do.	10
15	Photographic and other cameras and enlargers, lenses, films and plates, paper and cloth and other parts and accessories required for use therewith	do.	10
16	Binoculars, telescopes and opera glasses	do.	10
17	Safes, almirahs and furniture made of iron and steel	do.	10
18	All arms including rifles, revolvers, pistols and ammunitions for the same	do.	10
19	Cigarette cases and lighters	do.	10
20	Dictaphone and similar apparatus for recording sound and spare parts thereof	do.	10
21	Typewriters, tabulating machines, calculating machines and duplicating machines and parts thereof.	do.	10";

(ii) after item 50, the following item shall be inserted, namely:—

"50A	Aviation turbine fuel	do.	6".

Registered No. M. 7463.

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. VIII] Trivandrum, Sunday, 31st March 1963 / 10th Chaitra 1885 [No. 71

GOVERNMENT OF KERALA

Revenue (H-Special) Department

NOTIFICATION I

G.O.MS. 278| Rev. *Dated, Trivandrum 30th March 1963.*

S.R.O. No. 335|63. In exercise of the powers conferred by clauses (i), (iv), (x) and (xiii) of section 2 and sub-section (2) of Section 3 of the Kerala General Sales Tax Act, 1963 (Act 15 of 1963) and clause (b) of rule 3 of the Kerala General Sales Tax Rules, 1963, the Government of Kerala hereby appoint and empower—

(i) the Deputy Commissioners of Agricultural Income Tax and Sales Tax specified in the second column of the Schedule hereto annexed to exercise the powers of a Deputy Commissioner of Sales Tax within the area specified in the fourth column of the Schedule;

(ii) the Appellate Assistant Commissioners of Agricultural Income Tax and Sales Tax specified in the second column of the said Schedule to exercise the powers

of an Appellate Assistant Commissioner of Sales Tax within the area specified against each in the fourth column of the said Schedule;

(iii) the Inspecting Assistant Commissioner of Agricultural Income Tax and Sales Tax specified in the second column of the said Schedule to exercise the powers of an Inspecting Assistant Commissioner of Sales Tax within the area specified against each in the fourth column of the said Schedule;

(iv) the Reserve Sales Tax Officers, the Intelligence Officers of Agricultural Income Tax and Sales Tax, the Sales Tax Officers, the Sales Tax Officers (Check Posts), the Intelligence Inspectors of Agricultural Income Tax and Sales Tax, the Sales Tax Inspectors and the Check Post Inspectors specified in the second column of the said Schedule to exercise the powers of an assessing authority within the area specified against each in the fourth column of the said Schedule;

(v) the Assistant Sales Tax Officers and Reserve Assistant Sales Tax Officers specified in the second column of the said Schedule to exercise the powers of an assessing authority within the area specified against each in the fourth column of the said Schedule in respect of dealers whose taxable turnover does not exceed Rupees twenty thousand per annum;

THE SCHEDULE

Sl. No. (1)	Officers (2)	Headquarters (3)	Jurisdiction (4)
	DEPUTY COMMISSIONERS.		
1	Deputy Commissioner of Agricultural Income Tax and Sales Tax (Intelligence), Trivandrum	Trivandrum	Throughout the State of Kerala.
2	Deputy Commissioner of Agricultural Income Tax and Sales Tax, South Zone, Quilon	Quilon	Within the Revenue Districts of Trivandrum, Quilon and Alleppey.
3	Deputy Commissioner of Agricultural Income Tax and Sales Tax, Central Zone, Ernakulam	Ernakulam	Within the Revenue Districts of Kottayam, Ernakulam and Trichur.
4	Deputy Commissioner of Agricultural Income Tax and Sales Tax, North Zone, Kozhikode	Kozhikode	Within the Revenue Districts of Palghat, Kozhikode and Cannanore.
	APPELLATE ASSISTANT COMMISSIONERS.		
1	Appellate Assistant Commissioner of Agricultural Income Tax and Sales Tax, Trivandrum	Trivandrum	Revenue Districts of Trivandrum, Quilon and Alleppey.
2	Additional Appellate Assistant Commissioner of Agricultural Income Tax and Sales Tax, Trivandrum	Trivandrum	Revenue Districts of Trivandrum, Quilon and Alleppey.
3	Appellate Assistant Commissioner of Agricultural Income Tax and Sales Tax, Kottayam	Kottayam	Revenue Districts of Kottayam and Ernakulam.
4	Appellate Assistant Commissioner of Agricultural Income Tax and Sales Tax, Ernakulam	Ernakulam	Revenue District of Ernakulam.

Sl. No. (1)	Officers (2)	Headquarters (3)	Jurisdiction (4)
5	Appellate Assistant Commissioner of Agricultural Income Tax and Sales Tax, Trichur.	Trichur	Revenue District of Trichur.
6	Appellate Assistant Commissioner of Agricultural Income Tax and Sales Tax, Palghat	Palghat	Revenue Districts of Palghat and Kozhikode.
7	Additional Appellate Assistant Commissioner of Agricultural Income Tax and Sales Tax, Palghat	Palghat	Revenue Districts and Palghat and Kozhikode.
8	Appellate Assistant Commissioner of Agricultural Income Tax and Sales Tax, Kozhikode	Kozhikode	Revenue District of Kozhikode.
9	Additional Appellate Assistant Commissioner I of Agricultural Income Tax and Sales Tax, Kozhikode	Kozhikode	Revenue District of Kozhikode
10	Additional Appellate Assistant Commissioner II of Agricultural Income Tax and Sales Tax, Kozhikode	Kozhikode	Revenue District of Kozhikode
11	Additional Appellate Assistant Commissioner III of Agricultural Income Tax and Sales Tax, Kozhikode	Kozhikode	Revenue District of Kozhikode
12	Appellate Assistant Commissioner of Agricutural Income Tax and Sales Tax, Cannanore	Cannanore	Revenue District of Cannanore
13	Additional Appellate Assistant Commissioner of Agricultural Income Tax and Sales Tax, Cannanore	Cannanore	Revenue District of Cannanore
	INSPECTING ASSISTANT COMMISSIONERS.		
1	Inspecting Assistant Commissioner of Agricultural Income Tax and Sales Tax (Special), Central and South Zones, Kottayam	Kottayam	Within the Revenue Districts of Trivandrum, Quilon, Alleppey, Kottayam, Ernakulam and Trichur

2	Inspecting Assistant Commissioner of Agricultural Income Tax and Sales Tax (Special), North Zone, Kozhikode	Kozhikode	Within the Revenue Districts of Palghat, Kozhikode and Cannanore
3	Inspecting Assistant Commissioner of Agricultural Income Tax and Sales Tax, Trivandrum	Trivandrum	Revenue District of Trivandrum
4	Inspecting Assistant Commissioner of Agricultural Income Tax and Sales Tax, Quilon	Quilon	Revenue District of Quilon
5	Inpsecting Assistant Commissioner of Agricultural Income Tax and Sales Tax, Alleppey	Alleppey	Revenue District of Alleppey
6	Inspecting Assistant Commissioner of Agricultural Income Tax and Sales Tax, Kottayam	Kottayam	Revenue District of Kottayam
7	Inspecting Assistant Commissioner of Agricultural Income Tax and Sales Tax, Ernakulam	Ernakulam	Revenue District of Ernakulam
8	Inspecting Assistant Commissioner of Agricultural Income Tax and Sales Tax, Trichur.	Trichur	Revenue District of Trichur
9	Inspecting Assistant Commissioner of Agricultural Income Tax and Sales Tax, Palghat	Palghat	Revenue District of Palghat
10	Inspecting Assistant Commissioner of Agricultural Income Tax and Sales Tax, Kozhikode	Kozhikode	Revenue District of Kozhikode
11	Inspecting Assistant Commissioner of Agricultural Income Tax and Sales Tax, Cannanore	Cannanore	Revenue District of Cannanore

RESERVE SALES TAX OFFICERS AND ASSISTANT SALES TAX OFFICERS.

1	Sales Tax Officer (Reserve I), Quilon	Quilon	Revenue Districts of Trivandrum, Quilon and Alleppey
2	Sales Tax Officer (Reserve II), Quilon	do.	do.
3	Assistant Sales Tax Officer (Reserve I), Quilon	do.	do.
4	Assistant Sales Tax Officer (Reserve II), Quilon	do.	do.
5	Assistant Sales Tax Officer (Reserve III), Quilon	do.	do.

THE SCHEDULE—(*Contd.*)

Sl. No. (1)	*Officers* (2)	*Headquarters* (3)	*Jurisdiction* (4)
6	Sales Tax Officer (Reserve III), Ernakulam	Ernakulam	Revenue Districts of Kottayam, Ernakulam and Trichur
7	Sales Tax Officer (Reserve IV), Ernakulam	do.	do.
8	Assistant Sales Tax Officer (Reserve IV), Ernakulam	do.	do.
9	Assistant Sales Tax Officer (Reserve V), Ernakulam	do.	do.
10	Assistant Sales Tax Officer (Reserve VI), Ernakulam	do.	do.
11	Sales Tax Officer (Reserve V), Kozhikode	Kozhikode	Revenue Districts of Palghat, Kozhikode and Cannanore
12	Sales Tax Officer (Reserve IV), Kozhikode	do.	do.
13	Assistant Sales Tax Officer (Reserve VII), Kozhikode	do.	do.
14	Assistant Sales Tax Officer (Reserve VIII), Kozhikode	do.	do.
15	Assistant Sales Tax Officer (Reserve IX), Kozhikode	do.	do.
	INTELLIGENCE OFFICERS.		
1	Intelligence Officer, Agricultural Income Tax and Sales Tax, Quilon	Quilon	Revenue Districts of Trivandrum, Quilon, Alleppey, Kottayam and Ernakulam
2	Intelligence Officer, Agricultural Income Tax and Sales Tax, Ernakulam	Ernakulam	do.
3	Intelligence Inspectors, Agricultural Income Tax and Sales Tax, Quilon	Quilon	do.
4	Intelligence Inspectors, Agricultural Income Tax and Sales Tax, Ernakulam	Ernakulam	do.

5	Intelligence Officer, Agricultural Income Tax and Sales Tax, Palghat	Palghat	Revenue Districts of Trichur, Palghat, Kozhikode and Cannanore
6	Intelligence Officer, Agricultural Income Tax and Sales Tax, Kozhikode	Kozhikode	do.
7	Intelligence Inspectors, Agricultural Income Tax and Sales Tax, Palghat	Palghat	Revenue Districts of Trichur Palghat, Kozhikode and Cannanore
8	Intelligence Inspectors, Agricultural Income Tax and Sales Tax, Kozhikode	Kozhikode	do.
	SALES TAX INSPECTORS.		
1	Sales Tax Inspector, Sales Tax Office, Special Circle, Trivandrum	Trivandrum	Trivandrum District
2	Sales Tax Inspector, Sales Tax Office, I Circle, Trivandrum	do.	do.
3	Sales Tax Inspector, Sales Tax Office, II Circle, Trivandrum	do.	do.
4	Sales Tax Inspector, Sales Tax Office, Special Circle, Quilon	Quilon	Quilon District
5	Sales Tax Inspector, Sales Tax Office, I Circle, Quilon	do.	do.
6	Sales Tax Inspector, Sales Tax Office, II Circle, Quilon	do.	do.
7	Sales Tax Inspector, Sales Tax Office, III Circle, Quilon	do.	do.
8	Sales Tax Inspector No. (1), Sales Tax Office, Special Circle, Alleppey	Alleppey	Alleppey District
9	Sales Tax Inspector No. (2), Sales Tax Office, Special Circle, Alleppey	do.	Alleppey District
10	Sales Tax Inspector, Sales Tax Office, I Circle, Alleppey	do.	do.
11	Sales Tax Inspector, Sales Tax Office, II Circle, Alleppey	do.	do.
12	Sales Tax Inspector, Sales Tax Office, Sherthalai	Sherthalai	do.
13	Sales Tax Inspector, Sales Tax Office, Special Circle, Kottayam	Kottayam	Kottayam District

THE SCHEDULE—*(Contd.)*

Sl. No. (1)	*Officers* (2)	*Headquarters* (3)	*Jurisdiction* (4)
14	Sales Tax Inspector, Sales Tax Office, Kottayam	Kottayam	Kottayam District
15	Sales Tax Inspector, Sales Tax Office, Palai	Palai	do.
16	Sales Tax Inspector, Sales Tax Office, Ponkunnam	Ponkunnam	do.
17	Sales Tax Inspector No. (1), Sales Tax Office, Special Circle, Ernakulam	Ernakulam	Ernakulam District
18	Sales Tax Inspector No. (2), Sales Tax Office, Special Circle, Ernakulam	do.	do.
19	Sales Tax Inspector, Sales Tax Office, Ernakulam	do.	do.
20	Sales Tax Inspector No. (1), Sales Tax Office, Special Circle, Mattancherry	Mattancherry	do.
21	Sales Tax Inspector No. (2), Sales Tax Office, Special Circle, Mattancherry	do.	do.
22	Sales Tax Inspector, Sales Tax Office, I Circle, Mattancherry	do.	do.
23	Sales Tax Inspector, Sales Tax Office, II Circle, Mattancherry	do.	do.
24	Sales Tax Inspector, Sales Tax Office, Alwaye	Alwaye	do.
25	Sales Tax Inspector, Sales Tax Office, Muvattupuzha	Muvattupuzha	do.
26	Sales Tax Inspector, Sales Tax Office, Special Circle, Trichur	Trichur	Trichur District
27	Sales Tax Inspector, Sales Tax Office, I Circle, Trichur	do.	do.
28	Sales Tax Inspector, Sales Tax Office, II Circle, Trichur	do.	do.
29	Sales Tax Inspector, Sales Tax Office, Irinjalakuda	Irinjalakuda	do.
30	Sales Tax Inspector, Sales Tax Office, Special Circle, Palghat	Palghat	Palghat District
31	Sales Tax Inspector, Sales Tax Office, Alathur	Alathur	do.

32	Sales Tax Inspector No. (1), Sales Tax Office, Special Circle No. (1), Kozhikode	Kozhikode	Kozhikode District
33	Sales Tax Inspector No. (2), Sales Tax Office, Special Circle No. (1), Kozhikode	do.	do.
34	Sales Tax Inspector No. (1), Sales Tax Office, Special Circle No. (2), Kozhikode	do.	do.
35	Sales Tax Inspector No. (2), Sales Tax Office, Special Circle No. (2), Kozhikode	do.	do.
36	Sales Tax Inspector, Sales Tax Office, I Circle, Kozhikode	do.	do.
37	Sales Tax Inspector, Sales Tax Office, II Circle, Kozhikode	do.	do.
38	Sales Tax Inspector, Sales Tax Offiec, III Circle, Kozhikode	do.	do.
39	Sales Tax Inspector No. (1), Sales Tax Office, Special Circle, Cannanore	Cannanore	Cannanore District
40	Sales Tax Inspector No. (2), Sales Tax Office, Special Circle, Cannanore	do.	do.
41	Sales Tax Inspector, Sales Tax Office, Cannanore	do.	do.
42	Sales Tax Inspector, Sales Tax Office, Tellicherry	Tellicherry	do.
43	Sales Tax Inspector, Sales Tax Office, Kasargod	Kasargod	do.
	CHECK POST INSPECTORS.		
1	Inspector in charge of Sales Tax Check Post, Amaravila	Amaravila	Neyyattinkara Taluk
2	Do. Ariyankavu	Ariyankavu	Pathanapuram Taluk
3	Do. Kumili	Kumili	Peermade Taluk
4	Do. Chinnar	Chinnar	Devicolam Taluk
5	Do. Gopalapuram	Copalapuram	Chittoor Taluk
6	Do. Kanjikode	Kanjikode	Palghat Taluk
7	Do. Moovalakapathur	Moovalakapathur	Chittur Taluk
8	Do. Sultans Battery	Sultans Battery	South Wynad Taluk

SCHEDULE—(*Contd.*)

Sl. No. (1)	*Officers* (2)		*Headquarters* (3)	*Jurisdiction* (4)
9	Inspector in charge of Sales Tax Check Post	Koottupuzha	Koottupuzha	Tellicherry Taluk
10	Do.	Kattikulam	Kattikulam	North Wynad Taluk
11	Do.	Perala	Perala	Kasargod Taluk
12	Do.	Adhur	Adhur	do.
13	Do.	Velanthavalam	Velanthavalam	Chittur Taluk
14	Do.	Meenakshipuram	Meenakshipuram	do.
15	Do.	Vazhikadavu	Vazhikadavu	Ernad Taluk
16	Do.	Vaduvanchal	Vaduvanchal	South Wynad Taluk
17	Do.	Naduppunni	Naduppunni	Chittoor Taluk
18	Do.	Aroor	Aroor	Sherthalai and Cochin Taluks
19	Do.	Thevara	Thevara	Cochin and Kanayannur Taluks
20	Do.	Feroke	Feroke	Tirur, Ernad and Kozhikode Taluks
21	Do.	Ponkunnam	Ponkunnam	Kanjirappally and Meenachil Taluks
22	Do.	Mangalam	Mangalam	Trichur and Alathur Taluks
23	Do.	Bodimettu	Bodimettu	Udumbanchola Taluk
	SALES TAX OFFICERS (CHECK POSTS).			
1	Sales Tax Officer in charge of Sales Tax Check Post, Amaravila		Amaravila	Neyyattinkara Taluk

2	Sales Tax Officer in charge of Sales Tax Check Post, Aryankavu	Aryankavu	Pathanapuram Taluk
3	Sales Tax Officer in charge of Sales Tax Check Post, Kanjikode	Kanjikode	Palghat Taluk
4	Sales Tax Officer in charge of Sales Tax Check Post, Thevara	Thevara	Cochin and Kanayannoor Taluks
5	Sales Tax Officer in charge of Sales Tax Check Post, Feroke	Feroke	Ernad, Tirur and Kozhikode Taluks
6	Sales Tax Officer in charge of Sales Tax Check Post, Mangalam	Mangalam	Alathoor, Wadakkancherry and Trichur Taluks

SALES TAX OFFICERS AND ASSISTANT SALES TAX OFFICERS.

I. Trivandrum District.

1	Sales Tax Officer, Special Circle, Trivandrum	Trivandrum	Throughout the Revenue district of Trivandrum
2	Sales Tax Officer, I Circle, Trivandrum	do.	Trivandrum Taluk
3	Assistant Sales Tax Officer-I, Sales Tax Office,-I Circle, Trivandrum	do.	do.
4	Assistant Sales Tax Officer-II, Sales Tax Office, I Circle, Trivandrum	do.	do.
5	Sales Tax Officer, II Circle, Trivandrum	do.	do.
6	Assistant Sales Tax Offieer, Sales Tax Office, II Circle, Trivandrum	do.	do.
7	Sales Tax Officer, Neyyattinkara	Neyyattinkara	Neyyattinkara Taluk
8	Sales Tax Officer, Nedumangad	Nedumangad	Nedumangad Taluk
9	Sales Tax Officer, Attingal	Attingal	Chirayinkil Taluk

THE SCHEDULE—(*Contd.*)

Sl. No. (1)	*Officers* (2)	*Headquarters* (3)	*Jurisdiction* (4)
	II. Quilon District		
1	Sales Tax Officer, Special Circle, Quilon	Quilon	Throughout the Revenue district of Quilon
2	Sales Tax Officer, I Circle, Quilon	do.	Quilon Taluk
3	Assistant Sales Tax Officer, I Circle, Quilon	do.	do.
4	Sales Tax Officer, II Circle, Quilon	do.	do.
5	Assistant Sales Tax Officer, II Circle, Quilon	do.	do.
6	Sales Tax Officer, III Circle, Quilon	do.	Quilon and Karunagappally Taluks
7	Assistant Sales Tax Officer, III Circle, Quilon	do.	do.
8	Sales Tax Officer, Adoor	Adoor	Kottarakara and Kunnathur Taluks
9	Assistant Sales Tax Officer, Adoor	do.	do.
10	Sales Tax Officer, Punalur	Punalur	Pathanapuram Taluk
11	Assistant Sales Tax Officer, Punalur	do.	do.
12	Sales Tax Officer, Pathanamthitta	Pathanamthitta	Pathanamthitta Taluk
	III. Alleppey District		
1	Sales Tax Officer, Special Circle, Alleppey	Alleppey.	Throughout the Revenue district of Alleppey
2	Sales Tax Officer, I Circle, Alleppey	do.	Kuttanad Taluk and Ambalapuzha Taluk
3	Assistant Sales Tax Officer, I Circle, Alleppey	do.	do.

4	Sales Tax Officer, II Circle, Alleppey	Alleppey	Kuttanad Taluk and Ambalapuzha Taluk
5	Assistant Sales Tax Officer, II Circle, Alleppey	do.	do.
6	Sales Tax Officer, Sherthalai	Sherthalai	Sherthalai Taluk
7	Assistant Sales Tax Officer- I, Sherthalai	do.	do.
8	Assistant Sales Tax Officer-II, Sherthalai	do.	do.
9	Sales Tax Officer, Mavelikara	Mavelikara	Mavelikara Taluk and Karthikapally Taluk excluding the Municipal area of Kayamkulam
10	Assistant Sales Tax Officer-I, Mavelikara	do.	do.
11	Assistant Sales Tax Officer-II, Mavelikara	do.	do.
12	Sales Tax Officer, Kayamkulam	Kayamkulam	Kayamkulam Municipal area
13	Sales Tax Officer, Thiruvella	Thiruvella	Thiruvella and Chengannoor Taluks
14	Assistant Sales Tax Officer, Thiruvella	do.	do.
IV.	**Kottayam District.**		
1	Sales Tax Officer, Special Circle, Kottayam	Kottayam	Throughout the Revenue district of Kottayam
2	Sales Tax Officer, Kottayam	do.	Kottayam Taluk
3	Assistant Sales Tax Officer-I, Kottayam	do.	do.
4	Assistant Sales Tax Officer-II, Kottayam	do.	do.
5	Sales Tax Officer, Changanacherry	Changanacherry	Village of Vazhappally East and West, Kurichi, Changanacherry, Madappalli and Puthupally of Changanacherry Taluk.
6	Assistant Sales Tax Officer, Changanacherry	do.	do.

Sl. No. (1)	Officers (2)	Headquarters (3)	Jurisdiction (4)
7	Sales Tax Officer, Ponkunnam	Ponkunnam	Kanjirapally Taluk and the portions of Changanacherry Taluk not included in item No. 5
8	Assistant Sales Tax Officer, Ponkunnam	do.	do.
9	Sales Tax Officer, Palai	Palai	Meenachal Taluk
10	Assistant Sales Tax Officer, Palai	do.	do.
11	Sales Tax Officer, Vaikom	Vaikom	Vaikom Taluk
12	Sales Tax Officer, Peermade	Peermade	Peermade and Udumbanchola Taluks
13	Sales Tax Officer, Devicolam	Devicolam	Devicolam and Udumbanchola Taluks
14	Assistant Sales Tax Officer, Devicolam	do.	do.
15	Sales Tax Officer (High Ranges), Devicolam	do.	Devicolam, Udumbanchola and Peermade Taluks
	V. Ernakulam District		
1	Sales Tax Officer, Special Circle, Ernakulam	Ernakulam	Throughout the Revenue district of Ernakulam
2	Sales Tax Officer, Special Circle, Mattancherry	Mattancherry	do.
3	Sales Tax Officer, I Circle, Mattancherry	do.	Cochin and Kanayannur Taluks
4	Assistant Sales Tax Officer, I Circle, Mattancherry	do.	do.
5	Sales Tax Officer, II Circle, Mattancherry	do.	do.
6	Assistant Sales Tax Officer, II Circle, Mattancherry	do.	do.

7	Sales Tax Officer, I Circle, Ernakulam	Ernakulam	Cochin and Kanayannur Taluks
8	Assistant Sales Tax Officer, I Circle, Ernakulam	do.	do.
9	Sales Tax Officer, II Circle, Ernakulam	do.	do.
10	Sales Tax Officer, Thodupuzha	Thodupuzha	Thodupuzha Taluk
11	Sales Tax Officer, Muvattupuzha	Muvattupuzha	Muvattupuzha Taluk
12	Assistant Sales Tax Officer, Muvattupuzha	do.	do.
13	Sales Tax Officer, Alwaye	Alwaye	Alwaye and Kunnathunad Taluks
14	Assistant Sales Tax Officer, Alwaye	do.	do.
15	Sales Tax Officer, Parur	Parur	Parur Taluk
16	Assistant Sales Tax Officer, Parur	do.	do.
	VI. Trichur District.		
1	Sales Tax Officer, Special Circle, Trichur	Trichur	Throughout the Revenue district of Trichur
2	Sales Tax Officer, I Circle, Trichur	do.	Trichur Taluk
3	Assistant Sales Tax Officer, I Circle, Trichur	do.	do.
4	Sales Tax Officer, II Circle, Trichur	do.	do.
5	Assistant Sales Tax Officer I, Sales Tax Office, II Circle, Trichur	do.	do.
6	Assistant Sales Tax Officer II, Sales Tax Office, II Circle, Trichur	do.	do.
7	Sales Tax Officer, Irinjalakuda	Irinjalakuda	Mukundapuram Taluk
8	Assistant Sales Tax Officer I, Sales Tax Office, Irinjalakuda	do.	do.
9	Assistant Sales Tax Officer II, Sales Tax Office, Irinjalakuda	do.	do.
10	Sales Tax Officer, Cranganore	Cranganore	Cranganore Taluk
11	Sales Tax Officer, Wadakkancherry	Wadakkancherry	Talapilly Taluk
12	Assistant Sales Tax Officer, Sales Tax Office, Wadakkancherry	do.	do.
13	Sales Tax Officer, Chowghat	Chowghat	Chowghat Taluk

THE SCHEDULE—(*Contd.*)

Sl. No. (1)	*Officers* (2)	*Headquarters* (3)	*Jurisdiction* (4)
	VII. Palghat District.		
1	Sales Tax Officer, Special Circle, Palghat	Palghat	Throughout the Revenue district of Palghat
2	Sales Tax Officer, Palghat	do.	Palghat Taluk
3	Assistant Sales Tax Officer I, Sales Tax Office, Palghat	do.	do.
4	Assistant Sales Tax Officer II, Sales Tax Office, Palghat	do.	do.
5	Sales Tax Officer, Ponnani	Ponnani	Ponnani Taluk
6	Sales Tax Officer, Perinthalmanna	Perinthalmanna	Perinthalmanna Taluk
7	Sales Tax Officer, Ottapalam	Ottapalam	Ottapalam Taluk
8	Sales Tax Officer, Alathur	Alathur	Alathur Taluk
9	Sales Tax Officer, Chittur	Chittur	Chittur Taluk
10	Assistant Sales Tax Officer, Chittur	do.	do.
	VIII. Kozhikode District.		
1	Sales Tax Officer, Special Circle I, Kozhikode	Kozhikode	Throughout the Revenue district of Kozhikode.
2	Sales Tax Officer, Special Circle II, Kozhikode	do.	do.
3	Assistant Sales Tax Officer, Sales Tax Office, Special Circle II, Kozhikode	do.	do.
4	Sales Tax Officer, I Circle, Kozhikode	do.	Kozhikode Taluk
5	Assistant Sales Tax Officer, I Circle, Kozhikode	do.	do.
6	Sales Tax Officer, II Circle, Kozhikode	do.	do.
7	Assistant Sales Tax Officer, II Circle, Kozhikode	do.	do.

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8	Sales Tax Officer, III Circle, Kozhikode	do.	do.
9	Assistant Sales Tax Officer, III Circle, Kozhikode	do.	do.
10	Sales Tax Officer, Tirur	Tirur	Tirur Taluk
11	Assistant Sales Tax Officer, Tirur	do.	do.
12	Sales Tax Officer, Manjeri	Manjeri	Ernad Taluk
13	Assistant Sales Tax Officer, Manjeri	do.	do.
14	Sales Tax Officer, Badagara	Badagara	Badagara Taluk
15	Assistant Sales Tax Officer, Badagara	do.	do.
16	Sales Tax Officer, Quilandy	Quilandy	Quilandy Taluk
17	Sales Tax Officer, Vythiri	Vythiri	South Wynad Taluk
	IX. Cannanore District		
1	Sales Tax Officer, Special Circle, Cannanore	Cannanore	Throughout the Revenue district of Cannanore
2	Sales Tax Officer, Cannanore	do.	Cannanore Taluk
3	Assistant Sales Tax Officer I, Sales Tax Office, Cannanore	do.	do.
4	Assistant Sales Tax Officer II, Sales Tax Office, Cannanore	do.	do.
5	Sales Tax Officer, Taliparamba	Taliparamba	Taliparamba Taluk
6	Sales Tax Officer, Tellicherry	Tellicherry	Tellicherry Taluk
7	Assistant Sales Tax Officer I, Sales Tax Office, Tellicherry	do.	do.
8	Assistant Sales Tax Officer II, Sales Tax Office, Tellicherry	do.	do.
9	Sales Tax Officer, Manantoddy	Manantoddy	North Wynad Taluk
10	Sales Tax Officer, Hosdrug	Hosdrug	Hosdrug Taluk
11	Sales Tax Officer, Kasargod	Kasargod	Kasargod Taluk
12	Assistant Sales Tax Officer, Sales Tax Office, Kasargode	do.	do.

This notification shall come into force with effect from 1st April, 1963.

By order of the Governor,
C. K. KERALA VARMA,
Secretary to Government.

NOTIFICATION II

S.R.O. No. 336/63. In exercise of the powers conferred by sub-section (1), (2) and (4) of Section 28 of the Kerala General Sales Tax Act, 1963 (Act 15 of 1963), the Government of Kerala hereby—

(i) empower all the Deputy Commissioners of Agricultural Income Tax and Sales Tax, all the Inspecting Assistant Commissioners of Agricultural Income Tax and Sales Tax, all the Reserve Sales Tax Officers, all the Intelligence Officers of Agricultural Income Tax and Sales Tax, all the Sales Tax Officers (Check Posts), all the Sales Tax Officers, all the Assistant Sales Tax Officers, all the Reserve Assistant Sales Tax Officers, all the Intelligence Inspectors of Agricultural Income Tax and Sales Tax, all the Sales Tax Inspectors and all the Inspectors of Check Posts to require dealers carrying on business in any kind of goods within their respective jurisdiction to produce before them the accounts, registers and other documents and to furnish any other information relating to their business;

(ii) authorise all the Deputy Commissioners of Agricultural Income Tax and Sales Tax, all the Inspecting Assistant Commissioners of Agricultural Income Tax and Sales Tax, all the Reserve Sales Tax Officers, all the Intelligence Officers of Agricultural Income Tax and Sales Tax, all the Sales Tax Officers (Check Posts), all the Sales Tax Officers, all the Reserve Assistant Sales Tax Officers, all the Intelligence Inspectors of Agricultural Income Tax and Sales Tax, all the Sales Tax Inspectors and all the Inspectors of Check Posts to inspect at all reasonable times all accounts, registers and other documents maintained by the dealers, the goods in their possession and their offices, shops, godowns, vessels; or vehicles; and

(iii) authorise all the Reserve Sales Tax Officers, all the Intelligence officers of Agricultural Income Tax and Sales Tax, all the Sales Tax Officers, all the Assistant Sales Tax Officers, all the Reserve Assistant Sales Tax Officers, all the Intelligence Inspectors of Agricultural Income Tax and Sales Tax, all the Sales Tax Inspectors and all the Inspectors of Check Posts to exercise the power to seize any goods the sale or purchase of which is liable to tax and which are found in any office, shop, godown, vehicle, vessel or in any other place of business or in any building of the dealer, but not accounted for by the dealer in his accounts, registers and other documents maintained in the course of his business or in any other satisfactory manner.

This notification shall come into force with effect from 1st April, 1963.

By order of the Governor,
C. K. Kerala Varma,
Secretary to Government.

NOTIFICATION III

S.R.O. No. 337|63. In exercise of the powers conferred by Clause (iv) of Section 2 of the Kerala General Sales Tax Act, 1963 (Act 15 of 1963), the Government of Kerala hereby authorise the Sales Tax Officer (Reserve 1) Quilon attached to the Office of the Sales Tax Officer, I Circle, Trivandrum to exercise the powers of an assessing authority throughout the State of Kerala in respect of the transaction of the non-residential dealers effected prior to 6-9-1955.

By order of the Governor,
C. K. KERALA VARMA,
Secretary to Government.

NOTIFICATION IV

S.R.O. No. 338|63. In exercise of the powers conferred by sub-section (3) and (4) of section 29 of the Kerala General Sales Tax Act, 1963 (Act 15 of 1963), the Government of Kerala hereby authorise the Officers mentioned in the schedule hereto annexed to exercise the powers and perform the functions specified in the said sub-section within the jurisdiction specified by Notification S.R.O. No. 335|63 dated 31-3-1963 issued under clauses (i), (iv), (x) and (xiii) of section 2 and sub-section (2) of section 3 of the Kerala General Sales Tax Act,, 1963 (Act 15 of 1963).

THE SCHEDULE

1. Deputy Commissioners of Agricultural Income Tax and Sales Tax.
2. Inspecting Assistant Commissioners of Agricultural Income Tax and Sales Tax.
3. Sales Tax Officers (Reserve).
4. Intelligence Officers of Agricultural Income Tax and Sales Tax.
5. Sales Tax Officers.
6. Sales Tax Officers (Check Posts).
7. Assistant Sales Tax Officers.
8. Assistant Sales Tax Officers (Reserve).
9. Intelligence Inspectors of Agricultural Income Tax and Sales Tax.
10. Sales Tax Inspectors.
11. Inspectors of Check Posts.

This notification shall come into force with effect from 1st April 1963.

By order of the Governor,
C. K. KERALA VARMA,
Secretary to Government.

NOTIFICATION V

S.R.O. No. 339|63. In exercise of the powers conferred by sub-section (i) of section 4 of the Kerala General Sales Tax Act, 1963 (Act 15 of 1963), the Government of Kerala hereby appoint the Appellate Tribunal appointed by Government under section 2A of the General Sales Tax Act, 1125 (Act XI of 1125) as the Appellate Tribunal to perform the functions assigned to them by or under the Kerala General Sales Tax Act, 1963 (Act 15 of 1963).

This notification shall come into force with effect from 1st April, 1963.

By order of the Governor,
C. K. KERALA VARMA,
Secretary to Government.

NOTIFICATION VI

S.R.O. No. 340|63. In exercise of the powers conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (Act 74 of 1956), the Government of Kerala hereby cancel the Notification II S.R.O. No. 330|62 dated 12th November, 1962, published as G.O.MS. 943|Rev. in the Kerala Gazette dated the 13th November, 1962.

This notification shall come into force with effect from 1st April, 1963.

By order of the Governor,
C. K KERALA VARMA,
Secretary to Government.

NOTIFICATION No. VII

S. R. O. No. 341/63.—In exercise of the powers conferred by sub-section (1) of Section 29 of the Kerala General Sales Tax Act, 1963, (Act 15 of 1963) the Government of Kerala hereby direct the setting up of check posts and the erection of barriers at the following places in the State at locations given against each. The boundaries of each of the check posts specified below shall be the boundaries of the Taluk or Taluks noted against each in column (5) hereunder. The area of each of the check posts shall be the area within a radius of one hundred metres from the place where the office of the check post is situated.

Sl. No.	*Number of the check post*	*Place*	*Location*	*Boundaries of the check post*
(1)	(2)	(3)	(4)	(5)
1	I	Beyond the Neyyar Bridge in Neyyattinkara on the Trivandrum-Nagercoil Road	At the Amaravila-Marayamuttom junction between 3rd and 4th furlongs after the 13th mile in the Main South Road from Trivandrum to Nagercoil	Neyyattinkara Taluk
2	II	Aryankavu in Pathanapuram on the Quilon-Shencotta Road	At the place between the 3rd and 4th furlongs after the 49th mile from Quilon on Quilon-Shencotta Road	Pathanapuram Taluk
3	III	Kumili on the Kottayam-Kumili Road	At the 70th mile stone on the Kottayam-Kumili Road at the frontier barrier	Peermade Taluk
4	IV	Chinnar in Deviculam on the Munnar-Udumalpet Road	At the 36th mile stone on the Munnar-Udumalpet Road	Deviculam Taluk
5	V	Chittur-Pollachi Road	At 4/3 mile stone at Gopalapuram on the Chittur-Pollachi Road	Chittur Taluk

Sl. No. (1)	Number of the check post (2)	Place (3)	Location (4)	Boundaries of the check post (5)
6	VI	Palghat-Coimbatore Road	At Kanjikode 351/3 and 351/4 mile stones on the Palghat-Coimbatore Road	Palghat Taluk
7	VII	Kollengode-Pollachi Road	At 8th mile from Kollengode at Moovalakaputhur on the Kollengode-Pollachi Road	Chittur Taluk
8	VIII	Sultans Battery-Mysore Road	At the junction of Sultans Battery-Mysore Road and Sultans Battery-Gudalore Road	South Wynad Taluk
9	IX	Tellicherry-Coorg Road	Between 33/3 and 33/4 mile stones on the Tellicherry-Coorg Road	Tellicherry Taluk
10	X	Manantody-Mysore Road	At the Junction of Manantody-Coorg Road and Manantody-Mysore Road at Kartikulam	North Wynad Taluk
11	XI	Kalladuka-Kanhangad Road	At 37/7 mile stone at Perala on the Kalladuka-Kanhangad Road	Kasaragod Taluk
12	XII	Kottiyadi-Jalsoor-Kasaragod Road	At Adhur between 17/5 and 17/6 mile stone on the Kottiyadi-Jalsoor-Kasaragod Road	do.
13	XIII	Velanthavalam in Chittoor-Coimbatore Road	At 13th mile from Chittoor at Velanthavalam on the Chittoor-Coimbatore Road in Chittoor Taluk	Chittoor Taluk
14	XIV	Meenakshipuram in Thathamangalam-Pollachi Road	At 12th mile from Thathamangalam at Meenakshipuram on the Thathamangalam-Pollachi Road in Chittoor Taluk	do.
15	XV	Vazhikadavu in Nilambur-Gudalur Road	At Edakkara near the Bridge between 53/3 and 53/4 mile stones from Kozhikode	Ernad Taluk

16	XVI	Vaduvanchal in Meppadi-Gudalur Road	At Vaduvanchal between 56/5 and 56/6 mile stones from Kozhikode	South Wynad Taluk
17	XVII	Nadupunni on R. V. Pudur Road	At 15/1 mile from Thathamangalam	Chittoor Taluk
18	XVIII	Near the Aroor Bridge on the Alleppey-Ernakulam Road	Between 28/6 and 28/7 mile stones on the Alleppey-Ernakulam Road	Sherthalai and Cochin Taluks
19	XIX	At Thevara on the Southern end of the Mahatma Gandhi Road in Kanayannur Taluk	On the eastern side of the Perumannoor Bridge next to the State Transport Boat Building yard on the Ernakulam-Mattancherry Road	Cochin and Kanayannur Taluks
20	XX	At Feroke South of the Kozhikode Town on the Kozhikode-Malapuram Road	Between the 5th and 6th furlongs in the 7th mile south of Kozhikode town on the Kozhikode-Malapuram Main Road	Tirur, Ernad and Kozhikode Taluks
21	XXI	At Ponkunnam on the Kottayam-Kumili Road	At the 21st mile on the Kottayam-Kumili Road	Kanjirappalli and Meenachal Taluks
22	XXII	Near the Mangalam Bridge on the Trichur-Palghat Road	Between 21/5 and 21/6 mile stones on the Trichur-Palghat Road	Trichur and Alathoor Taluks
23	XXIII	At Bodimettu on the Munnar-Bodinayakanur Road	At the border of the State	Udumbanchola Taluk and Devicolam Taluk

This notification shall come into force on and with effect from 1st April, 1963.

By order of the Governor,

C. K. Kerala Varma,

Secretary to Government.

NOTIFICATION VIII

S.R.O. No. 342/63. In exercise of the powers conferred by Section 10 of the Kerala General Sales Tax Act, 1963 (Act 15 of 1963), the Government of Kerala having considered it necessary in the public interest so to do hereby make an exemption in respect of the tax payable under the said Act on the sale or purchase of the goods specified in Schedule I hereto appended and by persons specified in Schedule II hereto appended in regard to their turnover on the sales of goods specified therein subject to the conditions specified therein.

APPENDIX

Schedule I

1. Goods sold between Government Departments.
2. D.D.T. sold by the Health Services Department.
3. Artificial hearing aids and other accessories.
4. Artificial dentures.
5. Green and Soaked husks.
6. Charkas including Ambar Charkas and their parts.
7. Books, Journals, Magazines and Weeklies.

Explanation:—In this item, the term 'Books' means printed books meant for reading or reference not being account books, note books, diaries and the like.

8. Agricultural implements worked by hand.
9. Palm Gur.
10. Diagnostic X-Ray Photos.
11. Flowers.
12. Quinine and its products.
13. Copies of Electoral Rolls.
14. Coir products.
15. Pure silk cloth.
16. Betel leaves.
17. Tapioca Macaroni.
18. Aloe yarn products.
19. Durries, Carpets, Druggets, Tarpaulins and Waterproof Cloth, even if they are not manufactured in mills, power-loom factories or processing factories.
20. Cloth imported from foreign countries, whether a countervailing customs duty is levied or not.
21. Hosiery cloth but not its finished products like socks, sweaters, etc.
22. Bed covers, teapoy covers, towels and napkins made of handloom cloth.
23. Fresh fish.

24. Fresh milk.
25. Meat except meat which is cured or frozen.
26. Charcoal, cocoanut shell and other fuels sold for domestic purposes provided that the exemption shall not apply to firewood, kerosene, petrol, diesel oil and other oils.
27. Coir used in the manufacture of coir production within the State (Coir Yarn will fall under the category of coir).
28. Aloe yarn used in the manufacture of aloe yarn products within the State.
29. Soap manufactured in the State where the total turnover in respect of such goods does not exceed fifteen thousand rupees a year.

Schedule II

1. Sales of cooked food including coffee and tea by canteens run exclusively for the use of employees of factories.
2. Sales of cooked food including coffee and tea by Boarding Houses and Hostels conducted for the exclusive of students.
3. Sales of cooked food including coffee and tea by canteens conducted in hospital premises for the benefit of the patients and the staff of the Hospitals.
4. Sale of goods by railway grain shops at Quilon and Ernakulam.
5. Sale of goods from Defence Services Installations in the areas declared 'Operational areas' by the Central Government.
6. Sales of spinning and other craft equipments by the institutions mentioned below:
   (a) The All India Sarva Seva Sangh or its authorised agencies.
   (b) The Kerala Khadi & Village Industries Association, Trichur.
   (c) The Gramaseva Charkha Sangh Trust, Elanthoor, Pathanamthitta.
   (d) The Vanaja Industrial Co-operative Society, Thiruvella.
   (e) The Moodadi Kshethra Samithi, Moodadi, Badagara.
   (f) The Kerala Khadi Gramodyog Bhavan, S. M. Street, Kozhikode.
7. Rattan goods sold by Co-operative Societies of Workers.
8. Sale of bamboo mats, products of Basket-making and mat-weaving industry, by Co-operative Societies of workers.

9. Sale of screwpine mats and baskets by Co-operative Societies of workers.
10. Sale of compost manure by the Municipal Corporations, Municipalities or Panchayats to Agriculturists or Agricultural Societies.
11. Every person owning or having an interest in country chekkus single or multiple and all Co-operative Societies of oilproducers formed solely of owners of country oil chekkus, single or multiple and dealing exclusively in the produce of such chekkus.
12. Sales by Co-operative Societies of potters of goods produced by them.
13. Sales by Cottage Industrial Co-operative Societies of Harijans of goods produced by them.
14. Every person owning or having an interest in country oil chekkus whether single or multiple engaged in the production of groundnut oil from the tax payable on the purchase of the groundnut and|or kernal actually crushed for producing the oil.
15. Every person owning or having an interest in hand oil presses single or multiple and dealing exclusively in the produce of such presses.
16. All sales to the Deputy High Commissioner for U.K. in India, W.H.O. and the United Nations Information Service, I.L.O., F.A.O., UNESCO and UNICEF.
17. Sales of medical stores and equipments made by dealers in the State to the All India Institute of Medical Science, New Delhi.
18. Sales of goods by the Army Unit Canteen of the Indian Army, Trivandrum.
19. Sales of cooked food including coffee and tea by Hostels run by Y.M.C.A. and Y.W.C.A.
20. Sales by Charitable Institutions the profits of which are solely utilised for Charitable purposes.
21. Sale of liquid tea by the Tea Board.
22. Sale of timber cleared from the Boodan lands held in trust by the Kerala Sarvodaya Mandal, Kozhikode for the purpose of settlement of landless people.
23. Sales involved in the distribution of yarn by the Handloom Weavers' Co-operative Societies to their members for producing specified varieties of cloth.

This notification shall come into force with effect from 1st April, 1933.

By order of the Governor,
C. K. KERALA VARMA,
Secretary to Government.

NOTIFICATION IX

S.R.O. No. 343|63. In exercise of the powers conferred by section 10 of the Kerala General Sales Tax Act, 1963 (Act 15 of 1963), the Government of Kerala having considered it necessary in the public interest so to do, hereby make a reduction in rate in respect of the tax payable under the said Act on the sale of aviation gasoline which is a dangerous petroleum having its flashing point below 24.4 degrees centigrade from 15 per cent to 12 per cent.

This notification shall come into force on and with effect from 1st April, 1963.

By order of the Governor,
C. K. KERALA VARMA,
Secretary to Government.

NOTIFICATION X

S.R.O. No. 344|63. In exercise of the powers conferred by sub-section (3) of section 15 of the Kerala General Sales Tax Act, 1963 (Act 15 of 1963), the Government of Kerala hereby empower all the officers of the Sales Tax Department not lower in rank than an Assistant Sales Tax Officer to demand the permit carried by a permit holder and also to demand all accounts maintained by the permit holder relating to all the transactions carried on by him under the permit.

This notification shall come into force with effect from the first day of April, 1963.

By order of the Governor,
C. K. KERALA VARMA,
Secretary to Government.

NOTIFICATION XI

S.R.O. No. 345|63. In exercise of the powers conferred by sub-section (1) of section 41 of the Kerala General Sales Tax Act, 1963 (Act 15 of 1963) the Government of Kerala hereby empower the Deputy Commissioners of Agricultural Income-tax and Sales-tax having jurisdiction over the area concerned to prefer petitions to the High Court against the orders passed by the Appellate Tribunal under sub-section (4) or sub-section (7) of section 39 of the said Act.

This notification shall come into force with effect from 1st April, 1963.

By order of the Governor,
C. K. KERALA VARMA,
Secretary to Government.

NOTIFICATION XII

S.R.O. No. 346/63. In exercise of the powers conferred by sub-section (1) of section 39 of the Kerala General Sales Tax Act, 1963 (Act 15 of 1963), the Government of Kerala hereby empower the Inspecting Assistant Commissioner having jurisdiction of the area concerned to prefer appeal before the Appellate Tribunal under the said Act against the order passed by the Appellate Assistant Commissioner under sub-section (3) of section 34.

This notification shall come into force with effect from 1st April, 1963.

By order of the Governor,
C. K. KERALA VARMA,
Secretary to Government

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KERALA GAZETTE

EXTRAORDINARY

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LAW DEPARTMENT

NOTIFICATION

No. 3105/63/Law(K) 3.

Dated Trivandrum, 1st April 1963/11*th Chaitra*, 1885

The following Act of the Kerala State Legislature is hereby published for general information. The Bill as passed by the Legislative Assembly received the assent of the Governor on the 30th day of March, 1963.

By order of the Governor
P. SANKARAN ELAYATH,
Law Secretary.

ACT 22 OF 1963

THE KERALA ADDITIONAL TAX ON ENTERTAINMENTS AND SURCHARGE ON SHOW TAX ACT, 1963.

An Act to provide for the levy of additional tax on entertainments and a surcharge on show tax in the State of Kerala.

Preamble.—WHEREAS it is considered necessary to make provision for the levy of additional tax on entertainments and a surcharge on show tax;

BE it enacted in the Fourteenth Year of the Republic of India as follows:—

1. *Short title and commencement.*—(1) This Act may be called the Kerala Additional Tax on Entertainments and Surcharge on Show Tax Act, 1963.

(2) It shall come into force on such date as the Government may, by notification in the Gazette, appoint.

2. *Levy of additional tax on entertainments.*—Notwithstanding anything contained in the Kerala Local Authorities Entertainments Tax Act, 1961 (Act 20 of 1961), with effect on

and from the commencement of this Act, on each payment of admission to any entertainment which is subject to the levy of entertainments tax under section 3 of the said Act there shall be levied an additional tax on entertainments calculated at the following rates, namely:—

	Rate of tax
Where such payment (inclusive of the amount of entertainments tax levied under the Kerala Local Authorities Entertainments Tax Act, 1961)—	
(i) is below fifty naye paise ..	five naye paise
(ii) is fifty naye paise and above, but does not exceed one rupee ..	ten naye paise
(iii) exceeds one rupee ..	twenty naye paise.

3. *Levy of surcharge on show tax.*—There shall be levied on every show which is subject to a show tax under section 125 of the Calicut City Municipal Act, 1961 (Act 30 of 1961), section 124 of the Kerala Municipalities Act, 1960 (Act 14 of 1961) or sub-section (5) of section 66 of the Kerala Panchayats Act, 1960 (Act 32 of 1960) a surcharge at the rate of twenty-five per cent of the said show tax.

4. *Collection and payment of additional tax and surcharge by Local Authorities.*—The additional tax on entertainments under section 2 and the surchage on show tax under section 3 shall be levied, and recovered by the local authority levying the entertainments tax or the show tax, as the case may be, along with such tax. The provisions of the Kerala Local Authorities Entertainments Tax Act, 1961 (Act 20 of 1961), and the rules, orders, bye-laws and notifications made or issued thereunder for the time being in force, and the provisions of the Calicut City Municipal Act, 1961 (Act 30 of 1961), the Kerala Municipalities Act, 1960 (Act 14 of 1961) or the Kerala Panchayats Act, 1960 (Act 32 of 1960), as the case may be, and the rules, orders, bye-laws and notifications made or issued thereunder for the time being in force, shall respectively apply to the levy, assessment and recovery of the additional tax on entertainments, and the surcharge on show tax to the extent necessary for such levy, assessment and recovery as they apply in respect of the levy, assessment and recovery of the entertainments tax or the show tax, as the case may be. The entire proceeds of the additional tax on entertainments and the surcharge on show tax so levied and recovered shall be made over by the local authority to the Government after deducting two per cent of the amount collected towards collection charges.

5. *Surcharge to be collected to the nearest naya paisa.*—In the determination of the amount of surcharge payable under this Act, fraction of a naya paisa less than half shall be disregarded and fraction of a naya paisa equal to or exceeding half shall be regarded as one naya paisa.

6. *Power to remove difficulties.*—If any difficulty arises in giving effect to the provisions of this Act, the Government may, as occasion arises, by notification in the Gazette, issue such orders as appear to them to be necessary or expedient for removing the difficulty.

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS, TRIVANDRUM, 1963.